

**63J-2-101. Title.**

This chapter is known as the "Revenue Procedures and Control Act."

Renumbered and Amended by Chapter 382, 2008 General Session

**63J-2-102. Definitions.**

As used in this chapter:

(1) (a) "Agency" means each department, commission, board, council, agency, institution, officer, corporation, fund, division, office, committee, authority, laboratory, library, unit, bureau, panel, or other administrative unit of the state.

(b) "Agency" does not include the legislative branch, the board of regents, the Utah Higher Education Assistance Authority, the board of trustees of each higher education institution, each higher education institution and its associated branches, centers, divisions, institutes, foundations, hospitals, colleges, schools, or departments, a public education entity, or an independent agency.

(2) (a) "Dedicated credits revenues" means revenues from collections by an agency that are deposited directly into an account for expenditure on a separate line item and program.

(b) "Dedicated credits" does not mean:

(i) federal revenues and the related pass through or the related state match paid by one agency to another;

(ii) revenues that are not deposited in governmental funds;

(iii) revenues from any contracts; and

(iv) revenues received by the Attorney General's Office from billings for professional services.

(3) "Fees" means revenue collected by an agency for performing a service or providing a function that the agency deposits or accounts for as dedicated credits or fixed collections.

(4) (a) "Fixed collections revenues" means revenue from collections:

(i) fixed by law or by the appropriation act at a specific amount; and

(ii) required by law to be deposited into a separate line item and program.

(b) "Fixed collections" does not mean:

(i) federal revenues and the related pass through or the related state match paid by one agency to another;

(ii) revenues that are not deposited in governmental funds;

(iii) revenues from any contracts; and

(iv) revenues received by the Attorney General's Office from billings for professional services.

(5) (a) "Governmental fund" means funds used to account for the acquisition, use, and balances of expendable financial resources and related liabilities using a measurement focus that emphasizes the flow of financial resources.

(b) "Governmental fund" does not include internal service funds, enterprise funds, capital projects funds, debt service funds, or trust and agency funds as established in Section 51-5-4.

(6) "Independent agency" means the Utah State Retirement Office, the Utah

Housing Corporation, and the Workers' Compensation Fund.

(7) "Program" means the function or service provided by an agency for which the agency collects fees.

(8) "Revenue types" means the categories established by the Division of Finance under the authority of this chapter that classify revenue according to the purpose for which it is collected.

Renumbered and Amended by Chapter 382, 2008 General Session

**63J-2-201. Accounting for fee revenues.**

(1) The Division of Finance shall:

(a) establish revenue types;

(b) develop a computerized master file of revenue types containing, for each revenue type:

(i) the definition of each revenue type;

(ii) if available, a historical record of the amount collected for the revenue type for each of the five years;

(iii) the agency that collected the revenue;

(iv) the program, organization, and fund into which the revenue was originally recorded each year;

(v) a general description of the function where the largest portion of the revenue was spent each year;

(vi) the specific legal authority that authorizes the agency to collect the revenue;

(vii) the rates charged to the individuals or entities that pay the revenue;

(viii) the general methodology used to determine the rate charged to individuals or entities that pay the revenue;

(ix) for dedicated credits revenues and fixed collections revenues, the revenue estimate used by the agency to prepare their budget;

(x) the amount appropriated as dedicated credits revenues and fixed collections revenues in the annual appropriation act; and

(xi) for revenues other than dedicated credits revenues and fixed collections revenues, an estimate of the amount of revenue, if available or reasonably calculable; and

(c) make the computerized file available to the Budget Office and the Office of Legislative Fiscal Analyst upon request.

(2) Each agency shall provide the Division of Finance with the information required by this section.

Renumbered and Amended by Chapter 382, 2008 General Session

**63J-2-202. Disposition of revenues -- Reporting of balances in dedicated credits and fixed collections.**

(1) (a) Each agency shall include in its annual budget request estimates of dedicated credits revenues and fixed collections revenues that are identified by, collected for, or set by the agency.

(b) If the Legislature or the Division of Finance establishes a new revenue type by law, the agency shall include that new revenue type in its budget request for the next fiscal year.

(c) (i) Except as provided in Subsection (1)(c)(ii), if any agency fails to include the estimates of a revenue type in its annual budget request, the Division of Finance shall deposit the money collected in that revenue type into the General Fund or other appropriate fund as free or restricted revenue.

(ii) The Division of Finance may not deposit the money collected from a revenue type not included in an agency's annual budget request into the General Fund or other appropriate fund if the agency did not include the estimates of the revenue type in its annual budget request because the Legislature had not yet established or authorized the new revenue type by law.

(2) (a) (i) (A) Except as provided in Subsection (2)(a)(i)(B) or (2)(b), each agency that receives dedicated credits and fixed collections revenues greater than the amount appropriated to them by the Legislature in the annual appropriations act may expend the excess up to 25% of the amount appropriated if the expenditure is authorized by an amended work program approved as provided in Section 63J-1-209.

(B) Except for line items covering tuition and federal vocational funds at institutions of higher learning, any expenditure of dedicated credits in excess of amounts appropriated by the Legislature may not be used to permanently increase personnel within the agency unless approved by the Legislature.

(ii) The Division of Finance shall deposit the balance of that excess into the General Fund or other appropriate fund as free or restricted revenue.

(b) Notwithstanding the requirements of Subsection (2)(a), when an agency's dedicated credits and fixed collections revenues represent over 90% of the budget of the program for which they are collected, the agency may expend 100% of the excess of the amount appropriated if the expenditure is authorized by an amended work program approved as provided in Section 63J-1-209.

(3) Each agency that receives dedicated credits or fixed collections shall report, to the Division of Finance, any balances remaining in those funds at the conclusion of each fiscal year.

Amended by Chapter 102, 2012 General Session